

Now \$1,400 in the south suburbs of Chicago, that is real money. That is 1 year's tuition at Joliet Junior College. That is 3 months of day-care at a local day-care center. That is real money for real people in Illinois in the south suburbs.

There is no more unfair provision in the Tax Code. Let us eliminate the marriage tax penalty. Let us eliminate it now.

Mr. WELLER. Mr. Speaker, I rise today to highlight what is arguably the most unfair provision in the U.S. Tax code: the marriage tax penalty. I want to thank you for your long term interest in bringing parity to the tax burden imposed on working married couples compared to a couple living together outside of marriage.

In January, President Clinton gave his State of the Union Address outlining many of the things he wants to do with the budget surplus.

A surplus provided by the bipartisan budget agreement which: cut waste, put America's fis-

cal house in order; and held Washington's feet to the fire to balance the budget.

While President Clinton paraded a long list of new spending totaling at least \$46-\$48 billion in new programs—we believe that a top priority should be returning the budget surplus to America's families as additional middle-class tax relief.

This Congress has given more tax relief to the middle class and working poor than any Congress of the last half century.

I think the issue of the marriage penalty can best be framed by asking these questions: Do Americans feel its fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel its fair that the average married working couple pays almost \$1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong!

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	School Teacher	Couple	Weller/McIntosh II
Adjusted Gross Income	\$30,500	\$30,500	\$61,000	\$61,000
Less Personal Exemption and Standard Deduction	\$6,550	\$6,550	\$11,800	13,100 (Singles x 2)
Taxable Income	\$23,950	\$23,950	\$49,200	\$47,900
	(x .15)	(x .15)	(Partial x .28)	(x .15)
Tax Liability	\$3592.5	\$3592.5	\$8563	\$7,185
		Marriage Penalty	\$1378	Relief \$1378

Weller-McIntosh II Eliminates the Marriage Tax Penalty

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of \$61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of \$1400 in higher taxes.

On average, America's married working couples pay \$1,400 more a year in taxes than individuals with the same incomes. That's serious money. Millions of married couples are still stinging from April 15th's tax bite and more married couples are realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of: a down payment on a house or a car, one year's tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Penalty Elimination Act.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15% for the first \$24,650 for singles, whereas married couples filing jointly pay 15% on the first \$41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15% tax bracket to \$49,300. Thus, married couples would enjoy an additional \$8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to \$1,053 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently \$6,900) to twice that of singles (currently at \$4,150). Under the Weller-McIntosh legislation the standard deduction for married couples filing jointly would be increased to \$8,300.

Our new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law punishes many married couples who file jointly by pushing them into high-

er tax brackets. It taxes the income of the families' second wage earner—often the woman's salary—at a much higher rate than if that salary was taxed only as an individual. Our bill already has broad bipartisan cosponsorship by Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote “the era of big government is over.”

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty . . . a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's

Since 1969, our tax laws have punished married couples when both spouses work. For no other reason that the decision to be joined in holy matrimony, more than 21 million a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes \$30,500 a year in salary. His wife is a tenured elementary school teacher, also being home \$30,500 a year in salary. If they would both file their taxes as singles, as individuals they would pay 15%.

children, the U.S. tax code should not be one of them.

Let's eliminate The Marriage Tax Penalty and do it now!

WHICH IS BETTER?

Note: The President's Proposal to expand the child care tax credit will pay for only 2 to 3 weeks of child care. The Weller-McIntosh Marriage Tax Elimination Act, HR 2456, will allow married couples to pay for 3 months of child care.

WHICH IS BETTER, 3 WEEKS OR 3 MONTHS?

CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average Tax Relief	Average Weekly Day Care Cost	Weeks Day Care
Marriage Tax Elimination Act	\$1,400	\$127	11
President's Child Care Tax Credit	358	127	2.8

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

QUESTIONS ABOUT THE ISTOOK AMENDMENT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. EDWARDS) is recognized for 5 minutes.

Mr. EDWARDS. Mr. Speaker, probably not many Members are aware of this but perhaps the first day after our return from Memorial Day recess, the gentleman from Oklahoma (Mr. ISTOOK) will make an effort to do something that has never been done in the

history of the United States. On that Wednesday when we return he will move that we vote on a constitutional amendment, for the first time in the history of our country, to amend the Bill of Rights, not only the Bill of Rights but the first 16 words of the First Amendment of the Bill of Rights designed to defend religion against intrusion by the Federal Government.

Mr. Speaker, I have spoken previously from the well of this House outlining that the arguments in favor of this constitutional amendment are really based on false premises. The premise that there is no religion in school, that somehow government and liberal Federal judges have taken religion out of our schools when, in fact, *Time Magazine* recently documented that there are thousands of public schools all over America that have bible worship groups and religion prayer groups both before and after school. The fact is that prayer is allowed in America's public schools, as long as that prayer is not prescribed by government officials or forced upon students involuntarily.

I have talked about all of these issues and I have talked about the downside of some of the things that could happen under the Istook amendment. What I would like to do with just several days left before we have this historic vote on the floor of the House is to raise some questions that I hope the gentleman from Oklahoma (Mr. ISTOOK) and supporters of this effort to amend our Nation's Bill of Rights would be willing to answer before we have this vote. Let me just list some of these kinds of questions that, as of the debate so far, have been left unanswered.

First, under the Istook amendment, who will decide which religious prayers are heard in a public forum? Who will determine what prayers are said in the classroom? Second, will 9-year-old students in public classes be deciding which prayers are heard? Third, would the determination of which prayers are said be based on the percentage of students in that religion at a particular school in that community or that State? Or would that decision be made by a committee of students, perhaps 9-year-olds, perhaps 10-year-olds to select prayers. Fourth, who would ensure that minorities are not excluded from offering their public prayers in school and over the PA system? What if a committee, for example, of students decides that a Jewish prayer or another prayer simply will not be allowed? Who will protect the rights of minorities in such a majority rule situation? Will it be first graders and second graders and third graders in our public school classrooms that will be forced to defend the constitutional rights as outlined in our First Amendment by our Founding Fathers? If not, the alternative is to allow government officials, teachers, administrators to make that decision of which prayers will be allowed and which rules will be used.

Next I would ask this question: Would a Satanic prayer be allowed in the public school classrooms under the Istook amendment? Would the Santerias, defined by our courts as a religion in America, be allowed to participate in their prayer ritual in our schools, part of which concerns or part of which includes animal sacrifices? Will that be allowed in the third grade classrooms of America's schools? If not, will it be the teachers or school administrators or government officials deciding which prayer ritual is okay and which is not?

The next question I would raise is, would this amendment prevent a teacher from proselytizing his or her students? Additionally, I do not see anything in the Istook amendment that would prohibit outside religious groups from proselytizing young children, including first graders, on public school grounds. It seems to me that under the Istook amendment, the experience that many of us have in our Nation's airports, being accosted by religious groups and sometimes religious cults, is going to be replicated on thousands of public school grounds all over America.

That is the question that the gentleman from Oklahoma (Mr. ISTOOK) and the proponents of this effort to, in my opinion, massacre the Bill of Rights and the First Amendment thereof have an obligation to answer before we cast this historic vote in a couple of weeks.

Next question, will a wiccan be able to hold a ceremony in a public school cafeteria? It appears from the language of the Istook amendment the answer to that would be yes. Next question, will students be able to read Satanic prayers over the PA system in our public schools every morning? Next, will judges be allowed to lead juries in prayer before consideration of a court case? If so, would a judge be allowed to recite the bible and the verse that talks about an eye for an eye or a tooth for a tooth before the jury makes its decision?

All of these unanswered questions ought to be answered by the supporters of the Istook amendment before we vote to amend the Bill of Rights.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Arkansas (Mr. HUTCHINSON) is recognized for 5 minutes.

(Mr. HUTCHINSON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.

HALTING THE NUCLEAR ARMS RACE

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from American Samoa (Mr. FALEOMAVAEGA) is recognized for 5 minutes.

Mr. FALEOMAVAEGA. Mr. Speaker, last week India, the world's largest de-

mocracy, conducted five nuclear weapons tests setting off a barrage of international criticism led by our own Nation. It is feared that a South Asian nuclear arms race with Pakistan shall have global implications, encouraging North Korea, Iran, Iraq, Libya and others to pursue nuclear ambitions.

Days ago, former President Jimmy Carter addressed the issue of India's nuclear tests in commencement speeches he delivered at Trinity College at the University of Pennsylvania. I found President Carter's remarks, as reported by the news wires, to be very enlightening and wanted to share them with my colleagues.

President Carter, the last American President to visit India, noted that the United States, a country that possesses thousands of nuclear weapons, fails to ratify a comprehensive test ban treaty and continues to deploy land mines is hardly one that has the right to demand the opposite from other nations such as India.

Pointing out the hypocrisy of U.S. nuclear policy, Mr. Carter stated, "It is hard for us to tell India you cannot have a nuclear device, while maintaining we will keep our nuclear weapons, 8,000 or more nuclear bombs, and we are not ready to reduce them yet."

Mr. Carter continued, "We claim we are for a comprehensive test ban to prevent all testing of nuclear weapons, but we still have not ratified the treaty. We claim we want to reduce nuclear arsenals," said Mr. Carter, "but many years later the START II treaty is still not in effect with Russia."

In expressing concern about India's nuclear tests, Mr. Speaker, President Carter further states, "People look to the United States with great admiration but also for guidance. We have not been fair in trying to keep people from developing nuclear weapons."

President Carter concluded, "If the United States wishes to halt the global arms race, they must lead by example and not by condemnation."

Mr. Speaker, President Carter's points are well taken. Many around the world are starting to conclude India's nuclear tests are in great part a direct result of the failure of the United States and the other four members of the nuclear club to seriously move forward towards nuclear disarmament.

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Yesterday, at the United Nations, Secretary General Kofi Annan stated that, "Our senses have been lulled a little bit with regard to the nuclear danger, but I think what has happened in India has woken everybody up." In discussing India and Pakistan, Annan said the five self-declared nuclear powers, the United States, Britain, France, Russia, and China, must take stock of their positions because, and I quote, "You cannot have an exclusive club who have nuclear weapons and are refusing to disband it and tell them now not to have it. The nuclear powers need to set an example for other nations."